



Quarterly Summary of Federal, State, and Local Tax Revenue

U.S. Department of Commerce
BUREAU OF THE CENSUS

OCTOBER-DECEMBER 1990

GT-90Q4
Issued May 1991

Tax collections of Federal, State, and local governments totaled \$1,147.5 billion during the 12 months ending December 1990, an increase of 4.3 percent from the amount collected during the 12 months ending December 1989. Federal tax collections were \$642.9 billion, up 4.0 percent during this period. State tax collections totaled \$306.1 billion, up 4.7 percent this period, and local government taxes amounted to \$198.5 billion, an increase of 4.6 percent. The table below provides a summary by type of tax for the 12 month periods ending December 1990 and December 1989.

During the fourth quarter of calendar year 1990, collections of Federal, State, and local taxes amounted to \$289.0 billion. Compared to the corresponding quarter of 1989, this is an increase of \$17.2 billion or 6.3 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed

property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the fourth quarter of 1990 these Federal "taxes" amounted to \$84.3 billion. (See appendix B.) Included, however, are all receipts

Table A. Twelve-Month Federal, State, and Local Tax Collections: December 1990 and 1989

(Because of rounding, detail may not add to totals)

Type of tax	Amount, 12 months ending December-- (million dollars)		Percent change
	1990	1989	
Total	\$1,147,504	\$1,100,384	4.3
Individual income	580,431	553,777	4.8
Corporation net income	119,844	125,057	-4.2
Property	156,524	146,467	6.9
Customs, general sales and gross receipts	139,736	135,458	3.2
Motor fuel	34,717	32,799	5.8
Tobacco product sales	10,058	9,654	4.2
Alcoholic beverage sales	9,151	9,208	-0.6
All other	97,043	87,964	10.3

from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections: 1989* and *State Government Finances in 1989*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances: 1988-89*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 66 percent of them. Sampling variation was calculated for the property tax data developed from a sample survey covering 1982. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than ± 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter 1990 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER											
1990											
4th quarter	288,972	156,345	132,627	138,593	29,685	50,358	34,098	9,828	2,541	2,349	21,520
3rd quarter	270,899	155,118	115,781	140,727	26,058	34,262	34,661	8,587	2,725	2,183	21,696
2nd quarter	329,180	200,774	128,406	176,624	41,633	31,260	35,207	8,093	2,481	2,524	31,358
1st quarter.....	258,453	130,656	127,797	124,487	22,468	40,644	35,770	8,209	2,311	2,095	22,469
1989											
4th quarter	271,743	145,471	126,272	130,390	26,704	47,932	33,287	8,308	2,568	2,482	20,072
3rd quarter	262,358	150,917	111,441	134,324	29,210	33,020	33,032	8,277	2,400	2,266	19,829
2nd quarter	325,704	200,149	125,555	173,888	46,460	28,693	36,324	7,962	2,567	2,336	27,474
1st quarter.....	240,579	121,601	118,978	115,175	22,683	36,822	32,815	8,252	2,119	2,124	20,589
1988											
4th quarter	261,054	143,186	117,868	122,615	30,932	42,349	32,091	8,707	2,553	2,497	19,310
3rd quarter	243,136	141,943	101,193	119,974	28,639	28,823	31,267	8,327	2,193	2,698	21,215
2nd quarter	279,542	168,310	111,232	142,802	40,425	25,899	32,080	7,588	2,566	2,237	25,945
1st quarter.....	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989
1987											
4th quarter	244,225	130,983	113,242	115,311	26,180	41,826	29,707	7,527	2,508	2,226	18,940
3rd quarter	233,502	139,294	94,208	118,370	29,194	26,392	28,423	7,490	2,756	2,575	18,302
2nd quarter	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966
1st quarter.....	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017
1986											
4th quarter	227,159	121,370	105,789	108,207	23,080	39,753	26,701	7,006	2,286	2,230	17,896
3rd quarter	212,949	125,246	87,703	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,968
2nd quarter	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020
1st quarter.....	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817
12 MONTHS ENDING											
December 1990	1,147,504	642,893	504,611	580,431	119,844	156,524	139,736	34,717	10,058	9,151	97,043
September 1990	1,130,275	632,019	498,256	572,228	116,863	154,098	138,925	33,197	10,085	9,284	95,595
June 1990	1,121,734	627,818	493,916	565,825	120,015	152,856	137,296	32,887	9,760	9,367	93,728
March 1990	1,118,258	627,193	491,065	563,089	124,842	150,289	138,413	32,756	9,846	9,179	89,844
December 1989	1,100,384	618,138	482,246	553,777	125,057	146,467	135,458	32,799	9,654	9,208	87,964
September 1989	1,089,695	615,853	473,842	546,002	129,285	140,884	134,262	33,198	9,639	9,223	87,202
June 1989	1,070,473	606,879	463,594	531,652	128,714	136,687	132,497	33,248	9,432	9,655	88,588
March 1989	1,024,311	575,040	449,271	500,566	122,679	133,893	128,253	32,874	9,431	9,556	87,059
December 1988	1,014,506	574,803	439,703	497,972	123,007	130,082	126,032	31,907	9,588	9,459	86,459
September 1988	997,677	562,600	435,077	490,668	118,255	129,559	123,648	30,727	9,543	9,188	86,089
June 1988	988,043	559,951	428,092	489,064	118,810	127,128	120,804	29,890	10,106	9,065	83,176
March 1988	976,251	554,486	421,765	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197
December 1987	962,503	549,013	413,490	484,592	110,198	123,303	114,820	28,816	9,991	9,558	81,225
September 1987	945,437	539,400	406,037	477,488	107,098	121,230	111,814	28,295	9,769	9,562	80,181
June 1987	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847
March 1987	880,220	489,565	390,655	436,983	94,239	119,244	107,434	27,573	9,560	9,286	75,901
December 1986	863,581	480,118	383,463	431,194	87,643	116,527	106,419	27,302	9,599	9,196	75,701
September 1986	847,623	471,898	375,725	423,955	83,432	113,324	105,135	26,496	9,318	8,926	77,037
June 1986	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751
March 1986	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900

Note: Property tax data for the period September 1988 to September 1990 have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters.

Table 2. Federal Government Tax Revenue, by Type of Tax: Fourth Quarter 1990 and Prior Periods
(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTER											
1990											
4th quarter	156,345	114,318	25,431	4,189	⁴ 4,453	⁴ 961	⁴ 1,432	⁴ 1,835	⁴ 449	2,651	⁴ 628
3rd quarter	155,118	116,388	21,009	4,434	⁴ 3,353	1,194	1,290	⁴ 1,529	⁴ 1,672	2,682	⁴ 1,567
2nd quarter	200,774	145,481	33,501	4,060	2,929	980	1,617	1,531	3,683	4,204	2,788
1st quarter	130,656	98,048	17,004	4,093	3,303	948	1,225	1,497	1,068	2,237	1,235
1989											
4th quarter	145,471	107,325	21,993	4,236	3,408	1,148	1,621	1,704	1,072	2,378	586
3rd quarter	150,917	111,341	24,121	3,835	3,332	973	1,429	1,593	1,397	2,073	823
2nd quarter	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	² 2,300	2,676	2,784
1st quarter	121,801	89,823	16,589	4,140	3,897	³ 864	1,295	1,749	³ 452	1,908	³ 884
1988											
4th quarter	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd quarter	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd quarter	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st quarter	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
1987											
4th quarter	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3rd quarter	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2nd quarter	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st quarter	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986											
4th quarter	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3rd quarter	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2nd quarter	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st quarter	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
12 MONTHS ENDING											
December 1990	642,893	474,235	96,945	16,776	14,038	4,081	5,564	6,392	6,872	11,774	6,216
September 1990	632,019	467,242	93,507	16,823	12,993	4,268	5,753	6,261	7,495	11,501	6,176
June 1990	627,818	462,195	96,619	16,224	12,972	4,047	5,892	6,325	7,220	10,892	5,432
March 1990	627,193	460,459	100,303	16,434	13,065	4,231	5,720	6,372	5,837	9,364	5,408
December 1989	618,138	452,234	99,888	16,481	13,659	4,149	5,790	6,624	5,221	9,035	5,057
September 1989	615,853	445,690	103,291	16,450	14,372	4,290	5,810	6,390	5,215	8,745	5,600
June 1989	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
December 1987	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
September 1987	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
June 1987	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
March 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
December 1986	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
September 1986	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
June 1986	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
March 1986	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.

²Excludes occupation taxes.

³Reflects change in timing.

⁴Estimated

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter 1990 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period		Level of tax-imposing government		Type of tax									
		Total	State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTER													
1990													
4th quarter	132,627	72,833	59,794	24,275	4,254	50,358	29,909	5,375	1,580	917	2,609	13,350	
3rd quarter	115,781	70,911	44,870	24,339	5,049	34,262	30,227	5,234	1,531	893	2,624	11,622	
2nd quarter	128,406	86,239	42,167	31,143	8,132	31,260	31,147	5,164	1,501	907	3,229	15,923	
1st quarter	127,797	76,103	51,694	26,439	5,464	40,644	31,677	4,906	1,365	870	2,948	13,484	
1989													
4th quarter	126,272	68,260	58,012	23,065	4,711	47,932	29,051	4,900	1,420	861	2,461	11,871	
3rd quarter	111,441	68,144	43,297	22,983	5,089	33,020	29,197	4,945	1,427	837	2,504	11,439	
2nd quarter	125,555	84,204	41,351	30,143	9,275	28,693	32,054	4,940	1,403	891	3,142	15,014	
1st quarter	118,978	71,862	47,116	25,352	6,094	36,822	28,675	4,355	1,255	829	2,806	12,790	
1988													
4th quarter	117,868	65,812	52,056	21,834	5,536	42,349	27,886	4,586	1,264	856	2,304	11,253	
3rd quarter	101,193	62,681	38,512	20,600	5,011	28,823	26,836	4,648	1,229	808	2,400	10,838	
2nd quarter	111,232	75,143	36,089	24,506	8,439	25,899	28,164	4,573	1,302	877	2,910	14,562	
1st quarter	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152	
1987													
4th quarter	113,242	62,248	50,994	21,306	4,910	41,826	25,758	4,396	1,283	846	2,215	10,702	
3rd quarter	94,208	59,059	35,149	19,799	4,765	26,392	24,331	4,424	1,256	887	2,294	10,060	
2nd quarter	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729	
1st quarter	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833	
1986													
4th quarter	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,959	1,240	839	2,108	10,205	
3rd quarter	87,703	54,834	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,318	
2nd quarter	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944	
1st quarter	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438	
12 MONTHS ENDING													
December 1990	504,611	306,086	198,525	106,196	22,899	156,524	122,960	20,679	5,977	3,587	11,410	54,379	
September 1990	498,256	301,513	196,743	104,986	23,356	154,098	122,102	20,204	5,817	3,531	11,262	52,900	
June 1990	493,916	298,746	195,170	103,630	23,396	152,856	121,072	19,915	5,713	3,475	11,142	52,717	
March 1990	491,065	296,711	194,354	102,630	24,539	150,289	121,979	19,691	5,615	3,459	11,055	51,808	
December 1989	482,246	292,470	189,776	101,543	25,169	146,467	118,977	19,140	5,505	3,418	10,913	51,114	
September 1989	473,842	290,022	183,820	100,312	25,994	140,884	117,812	18,826	5,349	3,413	10,756	50,496	
June 1989	463,594	284,559	179,035	97,929	25,916	136,687	115,451	18,529	5,151	3,384	10,652	49,895	
March 1989	449,271	275,498	173,773	92,292	25,080	133,893	111,561	18,162	5,050	3,370	10,420	49,443	
December 1988	439,703	269,583	170,120	90,015	24,686	130,082	109,459	18,041	5,001	3,368	10,246	48,805	
September 1988	435,077	266,019	169,058	89,487	24,060	129,559	107,331	17,851	5,020	3,358	10,157	48,254	
June 1988	428,092	262,397	165,695	88,686	23,814	127,128	104,826	17,627	5,047	3,437	10,051	47,476	
March 1988	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643	
December 1987	413,490	255,936	157,554	86,859	22,983	123,303	99,226	16,780	4,875	3,434	9,706	46,324	
September 1987	406,037	251,743	154,294	84,931	23,172	121,230	96,676	16,343	4,832	3,427	9,599	45,827	
June 1987	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085	
March 1987	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300	
December 1986	383,463	234,773	148,690	76,729	21,376	116,527	92,672	15,178	4,762	3,318	8,996	43,905	
September 1986	375,725	230,809	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,697	
June 1986	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954	
March 1986	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678	

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1988-89. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Note: Property tax data for the period September 1988 to September 1990 have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending December 1990 and Prior Periods

(Million dollars)

Area	Area population, 1988 ¹	Collections, 12 months ending December			Area	Area population, 1988 ¹	Collections, 12 months ending December		
		1990	1989	Percent change			1990	1989	Percent change
ALABAMA					GEORGIA				
Jefferson County	679,100	198.7	188.5	5.4	Cobb County	425,300	248.5	255.5	-2.7
Mobile County	389,200	71.0	81.3	-12.7	De Kalb County	544,700	418.1	389.1	7.5
ARIZONA					Fulton County				
Maricopa County	2,029,500	1,522.3	1,344.9	13.2	HAWAII				
Pima County	636,000	415.6	444.9	-6.6	Honolulu County				
ARKANSAS					ILLINOIS				
Pulaski County	356,900	124.7	116.4	7.1	Cook County	5,284,300	4,852.7	4,657.3	4.2
CALIFORNIA					Du Page County				
Alameda County	1,241,100	740.5	667.2	11.0	Kane County	760,800	859.3	777.8	10.5
Contra Costa County	765,200	661.8	587.1	12.7	Lake County	316,800	229.3	197.6	16.0
Fresno County	614,800	280.7	259.1	8.3	Madison County	495,300	542.5	472.6	14.8
Kern County	520,000	419.1	406.3	3.2	St. Clair County	252,300	127.9	119.7	6.8
Los Angeles County	8,587,800	5,359.3	4,274.5	25.4	Will County	269,700	102.1	94.1	8.4
Monterey County	348,800	(NA)	(NA)	(NA)	Winnebago County	346,700	271.3	241.8	12.2
Orange County	2,257,000	1,692.9	1,625.6	4.1	INDIANA				
Riverside County	985,100	(NA)	(NA)	(NA)	Allen County	303,900	165.5	160.3	3.2
Sacramento County	976,900	473.5	420.9	12.5	Lake County	487,900	358.8	337.4	6.3
San Diego County	2,370,400	1,511.3	(NA)	(NA)	Marion County	791,900	(NA)	(NA)	(NA)
San Francisco County	731,600	545.7	511.5	6.7	IOWA				
San Joaquin County	455,700	213.5	185.9	14.8	Polk County	324,700	253.4	236.3	7.2
San Mateo County	628,300	524.2	481.9	8.8	KANSAS				
Santa Barbara County	343,100	218.0	204.3	6.7	Johnson County	345,700	(NA)	286.2	(NA)
Santa Clara County	1,432,000	1,177.0	983.4	19.7	Sedgwick County	402,100	320.9	287.2	11.7
Solano County	314,100	184.8	(NA)	(NA)	KENTUCKY				
Sonoma County	366,000	258.0	209.7	23.0	Jefferson County	675,800	247.1	241.2	2.4
Stanislaus County	341,000	169.8	131.5	29.1	LOUISIANA				
Tulare County	297,900	109.4	94.4	15.9	Caddo Parish	268,700	91.9	89.4	2.8
Ventura County	647,300	231.2	250.0	-7.5	East Baton Rouge Parish	384,300	88.2	89.3	-1.2
COLORADO					Jefferson Parish	471,400	137.1	120.6	13.6
Adams County	281,000	165.6	163.0	1.6	Orleans Parish	531,700	(NA)	188.7	(NA)
Arapahoe County	391,200	316.3	331.7	-4.7	MARYLAND				
Denver County	492,200	350.9	349.7	.3	Anne Arundel County	417,600	242.2	233.6	3.7
El Paso County	393,900	257.1	194.9	31.9	Baltimore County	689,300	379.8	357.5	6.3
Jefferson County	430,200	279.6	261.1	7.1	Baltimore City	751,400	428.3	418.0	2.5
CONNECTICUT					Montgomery County	704,900	727.4	699.0	4.1
Fairfield County	817,300	1,106.1	1,025.9	7.8	Prince George's County	701,000	424.7	394.0	7.8
Hartford County	843,300	995.0	908.4	9.5	MASSACHUSETTS				
New Haven County	794,400	771.5	733.8	5.1	Bristol County	483,000	279.5	241.5	15.7
DELAWARE					Essex County	654,200	516.5	494.5	4.4
New Castle County	435,300	157.4	148.5	6.0	Hampden County	449,900	236.0	249.2	-5.3
DISTRICT OF COLUMBIA					Middlesex County	1,373,600	1,234.3	1,251.8	-1.4
Washington, DC.	617,000	796.8	695.5	14.6	Norfolk County	610,200	548.2	522.0	5.0
FLORIDA					Plymouth County	430,900	288.7	307.0	-6.0
Brevard County	388,300	211.3	203.8	3.7	Suffolk County	666,700	606.9	586.8	3.4
Broward County	1,187,000	1,006.5	906.8	11.0	Worcester County	675,400	376.5	363.6	3.5
Dade County	1,813,500	(NA)	1,066.1	(NA)	MICHIGAN				
Duval County	673,500	369.2	(NA)	(NA)	Genesee County	430,700	322.2	316.4	1.8
Escambia County	278,500	(NA)	76.9	(NA)	Ingham County	276,300	239.2	219.6	8.9
Hillsborough County	815,100	572.2	520.6	9.9	Kent County	484,600	343.7	370.9	-7.3
Lee County	309,100	304.0	275.1	10.5	Macomb County	706,900	583.2	593.3	-1.7
Orange County	611,500	569.9	487.2	17.0	Oakland County	1,052,500	1,386.2	1,261.4	9.9
Palm Beach County	818,500	1,050.8	923.3	13.8	Washtenaw County	267,800	280.1	263.7	6.2
Pinellas County	821,000	584.8	527.9	10.8	Wayne County	2,122,800	1,707.8	1,466.4	16.5
Polk County	395,800	171.0	161.5	5.9					
Sarasota County	260,600	219.4	188.5	16.4					
Volusia County	348,400	255.6	223.5	14.4					

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending December 1990 and Prior Periods—Continued

(Million dollars)

Area	Area population, 1988 ¹	Collections, 12 months ending December			Area	Area population, 1988 ¹	Collections, 12 months ending December		
		1990	1989	Percent change			1990	1989	Percent change
MINNESOTA					OHIO—Continued				
Dakota County	253,400	205.4	210.1	− 2.2	Lorain County	270,500	136.7	132.7	2.9
Hennepin County	1,008,800	1,224.5	1,177.3	4.0	Lucas County	466,300	285.6	272.0	5.0
Ramsey County	478,900	423.0	404.9	4.5	Mahoning County	271,900	109.6	108.0	1.5
MISSISSIPPI					Montgomery County	574,700	319.4	(NA)	(NA)
Hinds County	253,200	120.0	(NA)	(NA)	Stark County	374,500	162.7	152.9	6.4
MISSOURI					Summit County	514,000	(NA)	285.3	(NA)
Jackson County	644,700	286.3	247.8	15.5	OKLAHOMA				
St. Louis County	1,008,800	708.8	697.4	1.6	Oklahoma County	613,600	212.1	196.0	8.2
St. Louis City	403,400	143.7	149.0	− 3.5	Tulsa County	517,300	165.9	(NA)	(NA)
NEBRASKA					OREGON				
Douglas County	419,400	320.4	313.9	2.1	Clackamas County	270,900	265.3	(NA)	(NA)
NEVADA					Lane County	270,100	230.6	226.8	1.7
Clark County	631,300	243.4	197.2	23.4	Multnomah County	563,700	665.1	614.6	8.2
NEW HAMPSHIRE					Washington County	292,800	322.3	288.3	11.8
Hillsborough County	332,200	391.5	338.8	15.6	PENNSYLVANIA				
NEW JERSEY					Allegheny County	1,354,300	1,089.1	882.2	23.4
Bergen County	829,500	1,269.8	1,124.5	12.9	Berks County	329,100	145.5	122.4	18.9
Burlington County	397,600	358.3	319.7	12.1	Bucks County	543,600	405.3	387.1	4.7
Camden County	502,200	475.5	426.3	11.5	Chester County	366,500	120.6	98.7	22.1
Essex County	838,900	803.0	766.1	4.8	Delaware County	556,900	253.9	275.1	− 7.7
Hudson County	542,200	543.3	522.5	4.0	Erie County	277,000	139.6	142.3	− 1.9
Mercer County	331,000	352.2	334.6	5.3	Lancaster County	414,100	89.4	88.3	1.3
Middlesex County	651,700	875.8	756.4	15.8	Lehigh County	288,700	188.1	164.3	14.5
Monmouth County	558,800	847.0	678.4	24.9	Luzerne County	331,500	107.0	95.1	12.5
Morris County	420,700	634.3	571.8	10.9	Montgomery County	687,500	476.4	449.8	5.9
Ocean County	410,700	557.0	488.8	13.9	Philadelphia County	1,647,000	659.9	597.5	10.4
Passaic County	462,800	489.0	455.1	7.4	Westmoreland County	378,700	152.8	161.5	− 5.4
Union County	499,900	628.3	575.2	9.2	York County	336,100	138.1	124.1	11.3
NEW MEXICO					RHODE ISLAND				
Bernalillo County	493,100	149.4	161.8	− 7.7	Providence County	595,100	459.9	431.9	6.5
NEW YORK					SOUTH CAROLINA				
Albany County	282,300	210.6	218.1	− 3.4	Charleston County	302,200	165.5	144.2	14.7
Dutchess County	262,200	274.2	240.8	13.9	Greenville County	315,000	153.0	147.4	3.8
Erie County	958,700	855.2	729.7	17.2	Richland County	285,900	146.3	145.6	.5
Monroe County	700,300	694.5	644.7	7.7	TENNESSEE				
Nassau County	1,318,100	2,267.6	2,400.1	− 5.5	Davidson County	507,300	255.9	245.6	4.2
New York City	7,352,700	6,819.2	6,717.2	1.5	Hamilton County	291,800	142.9	145.7	− 1.9
Onondaga County	461,500	479.5	397.3	20.7	Knox County	331,000	124.1	118.6	4.6
Orange County	293,500	277.1	259.1	7.0	Shelby County	819,800	311.7	301.2	3.5
Rockland County	265,800	389.3	301.6	29.1	TEXAS				
Suffolk County	1,320,800	2,114.6	2,039.2	3.7	Bexar County	1,211,700	679.6	638.3	6.5
Westchester County	864,800	1,522.1	1,337.0	13.8	Cameron County	264,000	73.9	56.9	29.9
NORTH CAROLINA					Dallas County	1,854,700	1,693.0	1,437.6	17.8
Cumberland County	255,700	68.7	64.8	6.1	El Paso County	585,900	246.3	209.6	17.5
Forsyth County	266,300	133.3	100.5	32.6	Harris County	2,786,700	1,975.9	1,878.6	5.2
Guilford County	336,800	189.5	172.3	10.0	Hidalgo County	387,900	107.9	102.0	5.8
Mecklenburg County	475,900	337.5	300.0	12.5	Nueces County	297,900	209.2	183.1	14.3
Wake County	388,100	257.8	222.9	15.6	Tarrant County	1,128,600	460.4	518.8	− 11.3
OHIO					Travis County	556,300	447.6	410.6	9.0
Butler County	279,700	144.5	127.0	13.8	UTAH				
Cuyahoga County	1,430,800	959.3	976.2	− 1.7	Salt Lake County	720,000	369.8	356.2	3.8
Franklin County	938,100	713.3	674.9	5.7	VIRGINIA				
Hamilton County	874,000	564.5	550.8	2.5	Fairfax County	770,200	1,021.5	900.1	13.5
					Norfolk City	286,500	115.3	103.1	11.9
					Virginia Beach City	365,300	209.8	189.2	10.9

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending December 1990 and Prior Periods—Continued

(Million dollars)

Area	Area popula- tion, 1988 ¹	Collections, 12 months ending December			Area	Area popula- tion, 1988 ¹	Collections, 12 months ending December		
		1990	1989	Percent change			1990	1989	Percent change
WASHINGTON					WISCONSIN				
King County	1,438,900	1,023.9	949.7	7.8					
Pierce County	559,100	266.7	249.1	7.0	Dane County	352,800	298.5	299.9	-.5
Snohomish County	422,700	228.5	204.6	11.7	Milwaukee County	930,100	867.0	809.5	7.1
Spokane County	356,400	151.8	145.9	4.0	Waukesha County	302,200	316.4	314.7	.5

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1988 Current Population Report.

²Reflects change in collection cycle.

Table 5. Collections of Selected State Taxes: December 1990 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	4th quarter 1990 (thousand dollars)	12-month periods			4th quarter 1990 (thousand dollars)	12-month periods		
		Year ending December 1990 (thousand dollars)	Percent change from—			Year ending December 1990 (thousand dollars)	Percent change from—	
			Year ending September 1990	Year ending December 1989			Year ending September 1990	Year ending December 1989
United States, Total ² ...	72,832,514	306,085,040	1.5	4.7	25,964,863	102,693,266	2.0	6.7
Alabama	972,120	3,859,233	1.2	3.9	265,093	1,047,796	1.0	5.5
Alaska	648,048	1,752,178	30.7	33.8	(X)	(X)	(X)	(X)
Arizona	1,120,186	4,368,070	1.6	3.5	491,185	1,974,265	1.4	5.0
Arkansas	529,152	2,278,243	.9	3.4	213,520	861,237	.5	6.9
California	10,405,535	45,193,107	2.5	6.6	3,547,318	14,575,092	5.1	11.6
Colorado	761,909	3,100,671	.8	6.2	207,589	858,324	2.0	11.5
Connecticut	1,143,070	5,233,539	.5	3.9	636,701	2,551,792	1.8	17.0
Delaware	260,846	1,152,153	.8	-	(X)	(X)	(X)	(X)
Florida	3,184,433	13,519,332	1.8	7.5	1,917,282	8,211,740	.6	5.7
Georgia	1,752,598	7,192,973	.6	5.6	658,826	2,687,366	.2	12.9
Hawaii	634,094	2,473,968	1.7	5.1	314,180	1,250,204	2.6	14.0
Idaho	275,187	1,168,222	.9	9.8	101,513	398,524	1.6	9.2
Illinois	2,846,197	13,128,532	.7	8.5	1,020,578	4,031,507	.2	3.5
Indiana	1,431,890	6,161,430	.7	.1	666,069	2,708,042	6.1	5.8
Iowa	794,729	3,377,461	1.0	4.3	247,315	965,292	.9	4.7
Kansas	615,564	2,687,053	-1.0	4.5	226,228	894,348	1.1	7.7
Kentucky	1,248,449	4,494,098	3.7	7.6	330,599	1,188,054	1.8	7.3
Louisiana	1,093,723	4,400,482	2.5	3.7	375,180	1,421,083	1.3	-2.8
Maine	384,078	1,619,047	4.4	4.5	126,567	505,159	-.1	-1.3
Maryland	1,331,386	6,455,581	-.9	1.4	348,883	1,547,869	-1.8	-1.3
Massachusetts	1,972,428	9,214,862	-1.6	-.4	507,896	1,918,197	.3	-5.5
Michigan	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Minnesota	1,710,202	6,980,516	1.5	9.0	500,775	1,933,327	2.0	7.0
Mississippi	609,173	2,434,267	1.8	5.3	284,687	1,116,594	1.2	5.1
Missouri	1,173,520	5,133,359	1.6	7.7	459,907	1,915,821	.2	5.5
Montana	191,805	904,173	2.0	³ 22.0	(X)	(X)	(X)	(X)
Nebraska	390,619	1,649,844	5.5	14.0	158,408	568,715	8.8	16.0
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	140,000	604,291	2.4	.2	(X)	(X)	(X)	(X)
New Jersey	2,679,021	11,020,049	2.0	4.1	1,009,056	3,701,903	4.1	15.5
New Mexico	509,585	2,045,020	1.7	7.7	236,845	896,309	4.3	11.3
New York ⁴	6,857,991	28,197,047	1.1	-1.7	1,559,161	6,123,190	.6	3.4
North Carolina	1,910,274	7,763,588	-.2	2.8	460,462	1,728,736	.5	-.8
North Dakota	207,986	724,452	6.6	4.4	84,325	270,775	8.9	7.2
Ohio	2,691,088	11,605,780	1.3	3.6	888,882	3,597,146	.3	1.7
Oklahoma	904,460	3,675,641	4.7	11.5	239,565	912,782	3.9	13.6
Oregon	710,889	2,909,650	1.2	5.9	(X)	(X)	(X)	(X)
Pennsylvania	2,798,021	13,224,517	.1	2.1	1,054,137	4,256,120	.5	2.9
Rhode Island	266,262	1,251,271	.9	6.8	111,711	425,341	5.8	8.6
South Carolina	1,063,865	4,074,045	1.6	6.6	361,137	1,487,819	.1	5.4
South Dakota	135,070	493,460	.5	4.4	64,774	243,644	.8	6.2
Tennessee	955,045	4,290,976	.5	4.0	590,810	2,374,519	.5	3.9
Texas	3,751,611	15,291,478	3.3	8.4	2,050,113	7,825,137	2.6	9.8
Utah	505,428	1,725,700	.2	5.5	211,020	650,401	-3.9	-8.1
Vermont	163,262	682,155	1.2	7.1	35,329	134,026	.2	1.6
Virginia	1,588,735	6,644,295	1.1	.1	337,374	1,373,711	1.5	3.9
Washington	1,956,546	7,722,099	2.4	11.4	1,234,482	4,651,426	3.6	9.8
West Virginia	540,924	2,328,008	1.5	14.0	211,262	813,890	3.6	21.3
Wisconsin	1,751,055	6,726,418	1.2	3.6	518,698	2,023,037	.9	5.0
Wyoming	163,655	593,961	2.5	2.2	45,421	170,007	2.5	11.5
Exhibit: Dist. Of Columbia ..	381,354	2,359,308	.6	5.5	116,310	481,117	.1	5.1

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1990 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	4th quarter 1990 (thousand dollars)	12-month periods			4th quarter 1990 (thousand dollars)	12-month periods		
		Year ending December 1990 (thousand dollars)	Percent change from—			Year ending December 1990 (thousand dollars)	Percent change from—	
			Year ending September 1990	Year ending December 1989			Year ending September 1990	Year ending December 1989
United States, Total ² ...	5,218,982	20,064,935	2.4	8.0	1,529,891	5,777,432	2.8	8.9
Alabama	74,799	294,144	-.1	1.1	17,610	69,141	.2	.6
Alaska	11,266	41,036	8.9	16.9	4,419	17,217	11.8	86.2
Arizona	121,695	343,739	10.6	-.6	14,174	47,687	3.7	-4.4
Arkansas	45,790	209,102	-2.4	-3.4	15,814	61,859	.3	-1.2
California	548,471	1,618,216	15.8	21.5	205,909	782,458	1.5	14.5
Colorado	75,032	319,642	-3.6	3.8	16,525	61,687	3.3	1.7
Connecticut	79,698	326,040	1.2	3.0	30,293	118,886	-.1	5.8
Delaware	15,441	63,527	-1.5	1.2	3,979	13,815	8.1	16.0
Florida	176,987	790,726	5.9	14.4	105,656	371,126	7.3	12.5
Georgia	115,178	447,822	1.7	4.9	21,973	87,094	.2	-.4
Hawaii	13,176	53,599	.2	2.3	6,379	24,908	2.0	2.8
Idaho	31,083	110,400	1.5	3.2	4,841	17,148	3.2	18.5
Illinois	258,532	1,072,212	8.5	47.4	88,869	332,244	2.2	21.4
Indiana	154,030	554,297	-5.0	-16.7	28,016	110,903	-1.2	-2.2
Iowa	89,368	336,614	.3	2.2	21,787	85,461	.3	-2.1
Kansas	52,978	224,829	-1.8	16.1	14,581	55,793	1.4	-.8
Kentucky	78,744	345,195	-2.6	-5.2	3,647	14,176	.7	2.0
Louisiana	109,790	443,026	5.4	22.2	21,107	75,716	5.2	8.2
Maine	33,076	140,585	4.1	11.9	10,309	43,804	-	9.1
Maryland	112,969	449,172	.1	-6.1	15,321	60,434	-1.0	-2.4
Massachusetts	109,340	336,218	11.6	10.8	37,703	149,398	.2	-3.2
Michigan	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Minnesota	118,638	468,018	.5	4.9	40,890	156,893	.5	1.7
Mississippi	73,244	306,715	-.3	1.9	13,001	51,447	.1	-2.9
Missouri	97,492	365,497	.8	2.2	19,875	78,157	.3	-1.2
Montana	29,091	113,067	-.4	3.1	3,527	13,034	3.2	10.2
Nebraska	52,079	214,320	-.9	13.6	10,297	39,157	1.7	2.3
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	21,546	85,390	9.5	6.9	10,282	39,495	3.2	15.3
New Jersey	94,528	400,154	-.7	-5.2	68,294	238,001	7.9	15.0
New Mexico	43,683	168,554	1.2	10.5	4,405	17,710	-1.4	-2.0
New York	120,685	511,070	-2.0	-2.1	156,827	592,849	2.6	17.9
North Carolina	201,817	832,629	-	22.5	4,238	15,682	2.1	2.8
North Dakota	19,500	74,185	-.5	4.7	5,511	16,352	7.7	3.8
Ohio	285,359	1,023,857	2.7	15.0	53,460	215,689	.2	-2.6
Oklahoma	76,105	317,166	-.2	1.4	17,803	71,980	-.4	-4.5
Oregon	61,133	248,854	2.0	12.9	20,705	84,263	2.7	23.3
Pennsylvania	188,380	746,915	.2	6.1	55,125	216,150	-.3	-1.3
Rhode Island	13,559	69,710	-9.6	18.6	9,852	39,561	1.1	5.7
South Carolina	85,159	362,399	-.8	6.8	7,753	30,460	-.2	1.6
South Dakota	23,515	68,471	-5.6	-14.7	3,600	13,911	.5	1.7
Tennessee	161,202	641,516	.6	8.4	19,909	79,590	-.4	.5
Texas	368,061	1,524,820	.7	1.9	164,925	518,329	14.6	28.0
Utah	46,517	159,714	3.2	7.1	6,257	22,936	3.1	8.1
Vermont	14,218	53,491	.1	10.7	3,087	12,252	-1.7	6.0
Virginia	163,750	625,523	-.2	-.1	4,176	15,986	.7	-1.4
Washington	143,753	537,226	5.0	16.1	35,559	140,440	.6	5.4
West Virginia	49,776	207,934	-	7.1	7,788	31,959	-.7	-2.4
Wisconsin	135,977	540,148	.8	3.9	35,294	142,225	-1.8	1.0
Wyoming	7,772	35,424	2.1	-.1	1,539	5,875	7.2	31.9
Exhibit: Dist. Of Columbia ..	7,955	30,760	2.4	3.8	1,726	9,162	-1.5	-5.3

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1990 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	4th quarter 1990 (thousand dollars)	12-month periods			4th quarter 1990 (thousand dollars)	12-month periods		
		Year ending December 1990 (thousand dollars)	Percent change from—			Year ending December 1990 (thousand dollars)	Percent change from—	
			Year ending September 1990	Year ending December 1989			Year ending September 1990	Year ending December 1989
United States, Total ² ...	847,371	3,304,594	1.8	5.5	22,260,396	97,647,904	1.2	4.7
Alabama	30,171	108,474	1.3	3.3	282,340	1,131,937	.9	3.6
Alaska	3,039	13,226	9.3	(NA)	(X)	(X)	(X)	(X)
Arizona	10,314	40,123	.6	—1	258,179	1,063,003	2.3	8.2
Arkansas	5,930	24,610	—1.6	7.7	181,715	765,883	2.5	7.8
California	34,644	131,593	—1	3.1	3,565,155	17,223,767	.3	5.5
Colorado	5,240	18,685	—2.1	—10.0	360,800	1,400,665	2.2	5.4
Connecticut	12,989	50,583	2.8	20.3	72,139	594,420	—3	23.1
Delaware	1,736	5,606	6.3	14.1	120,271	472,417	1.7	6.4
Florida	128,517	500,455	4.0	9.9	(X)	(X)	(X)	(X)
Georgia	29,613	116,810	—2	—5	746,744	2,943,506	1.5	3.9
Hawaii	11,150	42,094	2.7	1.4	217,927	743,114	.8	—7.3
Idaho	1,018	10,494	(NA)	—2.2	101,601	425,689	3.2	13.3
Illinois	16,971	64,038	.7	—4	982,925	4,493,955	1.8	16.3
Indiana	8,526	33,836	—2.4	6.2	470,584	2,071,929	—7	—1.9
Iowa	2,998	12,700	.4	1.5	302,784	1,316,778	1.6	7.3
Kansas	12,055	50,350	—4	3.5	165,559	854,060	—8	2.2
Kentucky	12,349	50,839	.4	2.5	392,613	1,414,892	8.8	21.4
Louisiana	10,220	42,884	.2	⁵ -16.3	182,687	771,332	2.3	9.9
Maine	9,187	35,220	2.5	.1	134,398	627,419	5.5	11.8
Maryland	6,820	26,490	-	—1.0	658,256	2,895,735	.5	6.5
Massachusetts	17,311	69,299	—1.9	—6.6	992,358	4,935,829	—2.3	9.2
Michigan	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Minnesota	14,041	56,165	.7	2.5	711,214	3,011,140	2.7	17.9
Mississippi	8,095	33,813	.3	2.7	118,870	455,549	2.6	8.3
Missouri	6,378	23,532	—1.8	—1.6	422,221	1,928,071	3.3	11.8
Montana	4,981	14,273	7.6	15.2	69,339	282,715	—2	2.3
Nebraska	3,947	16,457	2.0	4.7	122,378	549,253	6.2	15.2
Nevada	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Hampshire	2,802	12,383	2.0	9.3	7,755	42,535	2.1	15.7
New Jersey	21,895	60,776	11.9	18.9	691,457	3,068,460	.9	2.2
New Mexico	4,335	17,110	.1	—1	88,591	354,259	—2.3	1.0
New York	64,947	224,621	7.2	26.4	3,357,979	14,698,979	1.2	—5.4
North Carolina	36,941	154,058	.4	3.9	844,135	3,380,544	—3	7.4
North Dakota	1,455	5,542	1.3	1.4	16,676	104,509	—5.9	—5.0
Ohio	15,909	68,217	1.8	5.5	947,597	4,214,437	2.1	5.3
Oklahoma	14,338	55,312	—3	.1	257,888	1,085,945	4.3	13.5
Oregon	2,636	10,898	.9	2.4	447,607	1,882,689	.9	2.3
Pennsylvania	31,832	141,309	.6	1.4	674,301	3,272,224	1.2	4.5
Rhode Island	2,895	10,053	1.1	5.5	100,947	438,566	2.6	3.6
South Carolina	27,637	116,689	.1	6.5	432,675	1,466,444	3.0	10.9
South Dakota	2,091	8,966	—4.4	—3.4	(X)	(X)	(X)	(X)
Tennessee	15,451	62,385	—3	.9	6,292	106,221	1.5	12.8
Texas	90,986	350,668	3.1	8.5	(X)	(X)	(X)	(X)
Utah	3,257	15,123	1.5	8.8	167,872	636,042	2.3	(NA)
Vermont	3,393	13,766	—2.1	—4.5	63,612	264,335	3.0	15.6
Virginia	24,194	84,888	1.0	—11.4	788,990	3,173,764	2.8	2.7
Washington	28,796	115,216	.7	6.8	(X)	(X)	(X)	(X)
West Virginia	1,895	8,624	.8	1.4	117,883	538,540	.5	7.2
Wisconsin	11,426	40,072	.9	2.7	689,966	2,728,251	1.9	3.4
Wyoming	220	1,074	—7.8	—6.3	(X)	(X)	(X)	(X)
Exhibit: Dist. Of Columbia ..	1,580	6,130	3.1	5.1	136,340	637,243	1.2	6.3

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1990 and Prior Periods--Con.

State	Corporation net income				Motor vehicle and operators' license			
	4th quarter 1990 (thousand dollars)	12-month periods			4th quarter 1990 (thousand dollars)	12-month periods		
		Year ending December 1990 (thousand dollars)	Percent change from—			Year ending December 1990 (thousand dollars)	Percent change from—	
			Year ending September 1990	Year ending December 1989			Year ending September 1990	Year ending December 1989
United States, Total ² ...	3,822,246	20,902,361	-2.4	-10.0	2,435,720	10,728,466	1.3	4.4
Alabama	26,266	180,924	.6	-14.0	59,795	131,903	.8	-3.5
Alaska	39,376	205,659	1.1	-21.2	5,695	15,749	10.2	⁵ -20.7
Arizona	26,461	175,290	.4	-12.6	64,468	215,420	5.0	-1.7
Arkansas	9,658	124,577	-1.6	-2.2	14,356	68,018	-.6	-9.9
California	987,209	4,769,009	-1.2	-7.4	299,704	1,193,702	2.5	.8
Colorado	8,512	118,696	-7.1	-17.1	20,011	103,749	-4.5	20.1
Connecticut	91,786	583,465	-4.8	-34.1	37,428	158,681	.5	3.1
Delaware	17,475	115,803	-1.3	-24.3	4,390	22,700	-4.7	-6.5
Florida	145,606	689,914	2.8	7.1	168,740	610,638	5.0	18.7
Georgia	80,127	461,844	-4.1	-12.8	9,681	97,052	.2	.1
Hawaii	9,678	105,189	3.0	11.7	4,902	20,413	.1	-4.1
Idaho	8,721	64,704	-8.1	-5.1	14,488	72,045	-	48.7
Illinois	57,345	883,833	-9.8	-7.3	128,281	659,954	1.8	.4
Indiana	34,500	260,986	-20.2	-7.5	13,061	183,157	-2.7	6.4
Iowa	48,872	191,259	.9	-9.9	45,211	226,953	1.5	6.4
Kansas	25,829	168,795	-21.4	-27.3	22,833	114,293	4.7	33.8
Kentucky	66,830	292,978	1.5	-1.1	29,382	149,799	.1	-4.6
Louisiana	68,104	346,904	-1.9	-.9	15,915	79,133	-1.8	-5.0
Maine	30,371	75,202	⁵ 40.1	⁵ -7.5	13,864	56,581	4.5	-.7
Maryland	24,101	270,202	-6.4	-18.2	26,444	155,794	.6	-.3
Massachusetts	87,912	757,849	-9.6	-34.0	74,083	275,418	.5	8.0
Michigan	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Minnesota	103,845	460,408	-5.0	-7.2	81,843	346,494	.3	8.9
Mississippi	25,245	128,132	8.6	-5.2	25,683	91,809	1.5	12.4
Missouri	50,407	230,343	2.0	1.6	38,379	210,120	.1	1.2
Montana	14,795	95,386	12.0	73.1	7,197	38,997	-.2	9.0
Nebraska	11,355	79,688	7.1	11.9	10,870	60,052	1.4	7.0
Nevada	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
New Hampshire	28,216	128,332	7.7	-9.4	10,176	52,983	-9.9	-4.9
New Jersey	219,675	1,077,196	-2.6	-17.3	66,677	359,228	-2.3	-1.6
New Mexico	-5,326	52,511	-5.5	3.4	23,835	101,962	-3.4	-
New York	397,792	1,777,613	-3.9	-4.8	156,600	593,600	.7	3.5
North Carolina	105,355	527,185	-8.7	-28.5	43,814	258,911	-.3	.4
North Dakota	14,166	44,693	19.2	-5.4	8,514	38,494	-3.8	-1.5
Ohio	5,003	661,494	2.2	-6.7	86,261	407,012	-.5	1.8
Oklahoma	13,617	117,311	16.5	24.8	76,309	310,680	⁵ 14.9	⁵ 38.9
Oregon	27,803	145,885	1.1	-9.1	77,853	257,825	1.0	21.6
Pennsylvania	231,188	1,095,099	-2.0	-10.2	100,225	477,637	.6	-1.1
Rhode Island	1,862	59,838	-12.9	-16.0	10,728	44,893	11.3	39.9
South Carolina	46,205	167,098	.3	-3.8	16,561	86,866	-3.3	2.9
South Dakota	9,888	35,962	6.5	18.7	9,163	33,351	7.2	38.5
Tennessee	54,789	318,095	2.1	-10.5	24,532	166,190	-.9	1.1
Texas	(X)	(X)	(X)	(X)	171,988	773,104	.4	2.3
Utah	24,527	88,784	-.3	-13.2	17,067	36,046	⁵ 45.4	⁵ -6.1
Vermont	4,486	27,532	3.5	-15.9	7,278	39,488	-2.1	21.1
Virginia	41,260	279,336	-3.7	-19.0	54,678	257,684	-.8	-6.8
Washington	(X)	(X)	(X)	(X)	48,587	196,318	2.2	4.9
West Virginia	33,492	223,590	-2.5	20.4	16,493	83,384	4.9	21.2
Wisconsin	93,862	442,626	1.3	-.3	45,914	179,025	.4	7.3
Wyoming	(X)	(X)	(X)	(X)	6,463	38,981	⁵ -2.1	⁵ .3
Exhibit: Dist. Of Columbia ..	34,184	140,643	.6	-12.5	6,274	18,673	16.5	17.3

-Represents zero. NA Not available. X Not applicable.

¹Includes amounts not separately detailed. ²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. ³Reflects increase in property tax collections due to recent legislative and accounting changes. ⁴Includes taxes collected for the five dependent transportation districts. ⁵Reflects change in collection cycle.

Appendix A.

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALASKA

Tobacco product sales tax. Tax rate increased from 16 to 29 cents per pack effective September 10, 1989.

ARIZONA

Motor fuel sales tax. Tax rate increased from 17 to 18 cents per gallon effective October 1, 1990.

Tobacco product sales tax. Tax rate increased from 15 to 18 cents per pack effective October 1, 1990.

Individual income tax. Tax rate reductions effective beginning with the 1990 tax year.

Corporation net income tax. Basis of tax changed from a graduated tax rate to a flat rate effective for tax years beginning with the 1990 tax year.

ARKANSAS

Alcoholic beverage sales tax. Additional tax imposed on the sale of alcoholic beverages for on-premise consumption effective July 1, 1989.

CALIFORNIA

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective December 1, 1989.

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective August 1, 1990.

Motor vehicle and operators' license tax. Various truck weight fees increased effective August 1, 1990. Additional motor vehicle fees imposed effective November 1, 1990.

COLORADO

Motor fuels sales tax. Tax rate increased from 18 to 20 cents per gallon effective August 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Individual income tax. Additional tax imposed effective for tax years beginning after 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective August 1, 1989. In addition, truck registration fees increased effective January 1, 1990.

CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 7.5 to 8 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 20 to 22 cents per gallon effective July 1, 1990.

Individual income tax. Tax rates increased for taxable years beginning after 1988.

Corporation net income tax. A surtax imposed for tax years beginning after 1988.

Note: A tax amnesty program was in effect for general sales and gross receipts, individual income, and corporation net income taxes from September 1, 1990, through November 30, 1990.

DELAWARE

Tobacco product sales tax. Tax rate increased from 14 to 19 cents per pack effective August 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1990.

Motor vehicle and operators' license tax. Motor vehicles may be registered for 2 years effective July 20, 1990.

FLORIDA

Tobacco products sales tax. Tax rate increased from 24 to 33.9 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Motor vehicle and operators' license tax. Additional fee imposed on the initial application for a motor vehicle registration effective October 1, 1989. Other fee increases became effective June 1, 1990, and again on July 1, 1990.

HAWAII

Individual income tax. Tax rates reduced for tax years beginning after 1988.

IDAHO

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 5 to 6.25 percent effective January 1, 1990. Also effective January 1, 1990, a 1 percent tax is imposed on sales of drugs and on food for off-premise consumption.

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective August 1, 1989, and from 16 to 19 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 20 to 30 cents per pack effective July 2, 1989.

Individual income tax. Tax rates for individuals, estates, and trusts increased effective July 1, 1989.

IOWA

Tobacco product sales tax. Tax rate decreased from 34 to 31 cents per pack effective July 1, 1989.

KANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.25 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective July 1, 1990.

Individual income tax. Tax rates reduced for tax years beginning after 1988.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

KENTUCKY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1990, was 15 cents per gallon.

Corporation net income tax. Tax rates increased for the tax years ending after 1989.

LOUISIANA

Motor fuel sales tax. Tax rate increased from 16 to 20 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 16 to 20 cents per pack effective August 1, 1990.

Alcoholic beverage sales tax. Additional taxes imposed effective September 7, 1990.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Tobacco product sales tax. Tax rate increased from 28 to 31 cents per pack effective October 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective December 1, 1989.

Note: A tax amnesty program was in effect from November 1, 1990, through December 31, 1990. The amnesty program was applicable to all the table 5 taxes except motor vehicle and operators' license tax.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1990, was 17 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning in 1989, and increased again for tax years beginning in 1990.

MICHIGAN

Individual income tax. Tax credit enacted for prescription drug expenses, effective for tax years beginning after 1988.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Corporation net income tax. Tax rates increased for tax years beginning after 1989.

Motor vehicle and operators' license tax. Motor carrier fees increased effective July 1, 1990.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 4.225 to 4.425 percent effective October 1, 1989. Rate reverted to 4.225 percent effective July 1, 1990.

Individual income tax. Withholding tables revised for income earned after 1988 to reflect increases in standard deduction amounts.

MONTANA

Tobacco product sales tax. Tax rate increased from 16 to 18 cents per pack effective October 1, 1989.

Individual income tax. New withholding tables were issued for income earned after January 1, 1989. In addition, a 5 percent surtax is imposed for tax years beginning after 1989.

Corporation net income tax. A 5 percent surtax is imposed for tax years beginning after 1989.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective October 1, 1989.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 10, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1990, was 21.4 cents per gallon.

Individual income tax. Tax rates reduced for tax years beginning after 1988, and increased for tax years beginning after 1989.

Corporation net income tax. Tax rates increased for tax years beginning after 1989.

NEVADA

Tobacco product sales tax. Tax rate increased from 20 to 35 cents per pack effective July 1, 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective April 1, 1990.

Tobacco product sales tax. Tax rate increased from 17 to 21 cents per pack effective July 1, 1989, and from 21 to 25 cents per pack effective February 20, 1990.

Alcoholic beverage sales tax. Tax rates increased effective April 1, 1990.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective July 1, 1989. Additional fee increases became effective June 9, 1990.

NEW JERSEY

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Tobacco product sales tax. Tax rate increased from 27 to 40 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Corporation net income tax. Surtax rate increased for tax years beginning on or after July 31, 1990.

Motor vehicle and operators' license tax. Additional vehicle registration fees imposed effective July 1, 1990.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate increased from 14.2 to 16.2 cents per gallon effective July 1, 1989.

NEW YORK

Tobacco product sales tax. Tax rate increased from 33 to 39 cents per pack effective June 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective June 1, 1990.

Corporation net income tax. Surtax imposed for tax years beginning on or after July 1, 1990.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15.7 to 20.9 cents per gallon effective August 1, 1989, and from 20.9 to 21.7 cents per gallon effective January 1, 1990, and decreased from 21.7 to 21.5 cents per gallon effective July 1, 1990.

Motor vehicle and operators' license tax. Additional motor vehicle titling fees imposed effective October 1, 1989.

Note: A general tax amnesty program was in effect from September 1, 1989, through December 1, 1989.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate decreased from 6 to 5 percent effective December 6, 1989.

Tobacco product sales tax. Tax rate increased from 27 to 30 cents per pack effective July 1, 1989.

Individual income tax. Tax rates increased for tax years beginning after 1988.

OHIO

Motor fuel sales tax. Tax rate increased from 14.8 to 18 cents per gallon effective July 15, 1989, and from 18 to 20 cents per gallon effective July 1, 1990.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1990.

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective July 1, 1989.

Individual income tax. Tax rates increased for taxable years beginning after 1989, and a tax credit allowed for sales tax paid, effective beginning with calendar year 1990.

Corporation net income tax. Tax rates increased for taxable years beginning after 1989.

OREGON

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 27 to 28 cents per pack effective November 1, 1989.

Individual income tax. State's fiscal year 1988-89 revenue surplus will be refunded in the form of a 9.8 percent credit of 1989 tax liability.

Corporation net income tax. State's fiscal year 1988-89 revenue surplus will be refunded in the form of a 19.7 percent credit of 1989 tax liability.

Motor vehicle and operators' license tax. Automobile registration is required every two years.

RHODE ISLAND

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1990, was 20 cents per gallon.

Tobacco product sales tax. Tax rate increased from 27 to 37 cents per pack effective June 29, 1989.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1989.

Motor vehicle and operators' license tax. Tax for automobiles changed from a basis on vehicle weight to a flat fee effective March 16, 1990.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1990, was 18 cents per gallon.

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990.

TENNESSEE

Alcoholic beverage sales tax. Some tax rates reduced effective March 1, 1990.

TEXAS

General sales and gross receipts tax. Tax rate increased from 6 to 6.25 percent effective July 1, 1990.

Tobacco product sales tax. Tax rate increased from 26 to 41 cents per pack effective July 1, 1990.

UTAH

General sales and gross receipts tax. Tax rate decreased from 5.094 to 5 percent effective January 1, 1990.

VERMONT

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective June 1, 1989.

Individual income tax. Tax rate increased from 23 to 25 percent of Federal tax liability for tax years beginning after 1988, and from 25 to 28 percent of Federal tax liability for tax years beginning after 1989.

VIRGINIA

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

Note: A general tax amnesty program was in effect from January 15, 1990, through March 31, 1990.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 18 to 22 cents per gallon effective April 1, 1990.

Tobacco product sales tax. Tax rate increased from 31 to 34 cents per pack effective June 1, 1989.

Alcoholic beverage sales tax. Additional taxes imposed effective June 1, 1989, for beer, and effective July 1, 1989, for wine and distilled spirits.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective September 1, 1990.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 20.8 to 21.5 cents per gallon effective April 1, 1990.

WYOMING

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1989.

Tobacco product sales tax. Tax rate increased from 8 to 12 cents per pack effective July 1, 1989.

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1989. Additionally, some tax rates were decreased and others increased effective July 1, 1990.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 15.5 to 18 cents per gallon effective July 1, 1989.

Corporation net income tax. Unincorporated business surtax increased for taxable years beginning after September 30, 1989.

Appendix B. Social Insurance Taxes and Contributions

Table B-1. Social Insurance Taxes and Contributions for Fourth Quarter 1990 and Prior Periods

(Million dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unem- ployment taxes deposited in the treasury	Federal unem- ployment taxes	Railroad unemploy- ment and pension fund contri- butions ¹
QUARTER									
1990									
4th quarter	84,328	58,507	6,270	15,591	² 1,098	² 9	1,505	814	534
3rd quarter	92,165	61,794	6,651	16,452	² 1,072	² 11	3,934	1,595	656
2nd quarter	115,427	75,440	8,004	20,461	1,123	8	7,234	2,468	689
1st quarter	94,388	65,234	6,927	17,395	1,082	7	2,094	976	673
1989									
4th quarter	76,448	52,563	5,042	14,249	1,091	8	2,704	318	473
3rd quarter	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
1988									
4th quarter	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3rd quarter	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2nd quarter	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1st quarter	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
1987									
4th quarter	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3rd quarter	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2nd quarter	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1st quarter	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
1986									
4th quarter	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69
3rd quarter	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53
2nd quarter	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52
1st quarter	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
12 MONTHS ENDING									
December 1990	386,308	260,975	27,852	69,899	4,375	35	14,767	5,853	2,552
September 1990	378,428	255,031	26,624	68,557	4,368	34	15,966	5,357	2,491
June 1990	371,433	250,759	25,496	67,744	4,384	34	16,268	4,245	2,503
March 1990	361,861	243,852	24,059	65,960	4,386	34	16,816	4,244	2,510
December 1989	361,077	243,610	23,363	66,214	4,379	34	16,988	3,901	2,588
September 1989	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595
December 1988	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
September 1988	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
June 1988	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
March 1988	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
December 1987	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
September 1987	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
June 1987	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
March 1987	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
December 1986	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231
September 1986	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
June 1986	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
March 1986	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231

¹Effective with 2nd quarter 1988, amounts include pension fund contributions.

²Allocation between retirement funds is estimated.